

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURTBY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING**OFFENSE CHARGED**

26 U.S.C. § 7201 - Tax Evasion (3 counts)

26 U.S.C. § 7206(1) - False Tax Returns (3 counts)

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony**PENALTY:**26 U.S.C. § 7201 - 5 yrs prison; \$250,000 fine; 3 years Supervised Release; \$100 assessment
26 U.S.C. § 7206(1) - 3 yrs prison; \$250,000 fine; 1 year Supervised Release; \$100 assessment**PROCEEDING**

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court☐ this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:☐ U.S. Att'y ☐ Defense☐ this prosecution relates to a pending case involving this same defendant☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded underSHOW
DOCKET NO.MAGISTRATE
CASE NO.

Name and Office of Person

Furnishing Information on THIS FORM JOSEPH P. RUSSONIELLO

☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y
(if assigned)

CYNTHIA STIER, AUSA, TAX DIV.

Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIAOAKLAND
FILED
2010 FEB 18 P 3:50

DEFENDANT - U.S.

JESUS MAGALLANES

DISTRICT COURT NUMBER

CR10

0112

DLJ

DEFENDANT**IS NOT IN CUSTODY**

- 1) ☒ Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

IS IN CUSTODY

- 4) ☐ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

Has detainer
been filed?☐ Yes
☒ NoIf "Yes"
give date
filed**DATE OF
ARREST**

Month/Day/Year

Or... if Arresting Agency & Warrant were not

**DATE TRANSFERRED
TO U.S. CUSTODY**

Month/Day/Year

☐ This report amends AO 257 previously submitted**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☐ NO PROCESS*☒ WARRANT Bail Amount: _____

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address: _____

*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____

Before Judge: _____

Comments: _____

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

FILED
2010 FEB 18 P 3:50
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
DLJ

UNITED STATES OF AMERICA,

V.

CR10

0112

JESUS MAGALLANES,

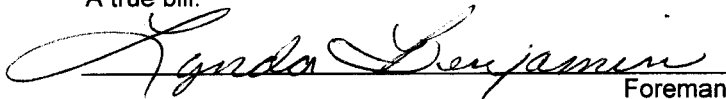
DEFENDANT(S).

INDICTMENT

26 U.S.C. § 7201 - Tax Evasion (3 counts)

26 U.S.C. § 7206(1) - False Tax Returns (3 counts)

A true bill.


Foreman


Filed in open court this 18 day of

February, 2010

 **Brenda Tolbert**
Clerk

NO BAIL ARREST WARRANT

Bail, \$ _____


Maria Elena James
United States Chief Magistrate Judge

JOSEPH P. RUSSONIELLO (CSBN 44332)
United States Attorney

FILED
2010 FEB 18 P 3:50
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

DLJ

UNITED STATES OF AMERICA,

Plaintiff,

v.

JESUS MAGALLANES,

Defendant.

CR 10

0112

VIOLATIONS: 26 U.S.C. § 7201-
Tax Evasion (Three Counts)
26 U.S.C. § 7206(1) - False Returns
(Three Counts)

OAKLAND VENUE

I N D I C T M E N T

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7201 - Tax Evasion for Tax Year 2004)

On or about March 28, 2005, in the Northern District of California, the defendant

JESUS MAGALLANES,

then a resident of Hayward, California, did willfully and knowingly attempt to evade and defeat a part of the income tax due and owing by defendant to the United States of America for the tax year of 2004 by preparing, signing, and mailing or otherwise delivering, and causing to be prepared, signed, and mailed or otherwise delivered, a false and fraudulent joint U.S. Individual Income Tax Return (Form 1040), for the calendar year 2004, which return was filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for the tax

1 year 2004 was \$15,484.31, whereas, as he then and there well knew and believed, his taxable
2 income for the said tax year was substantially in excess of that stated thereon and that upon said
3 additional taxable income a substantial additional tax was due and owing to the United States of
4 America.

5 All in violation of Title 26, United States Code, Section 7201.

6 COUNT TWO: (26 U.S.C. § 7201 - Tax Evasion for Tax Year 2005)

7 On or about April 10, 2006, in the Northern District of California, the defendant
8 JESUS MAGALLANES,
9 then a resident of Hayward, California, did willfully and knowingly attempt to evade and defeat a
10 part of the income tax due and owing by defendant to the United States of America for the tax
11 year of 2005 by preparing, signing, and mailing or otherwise delivering, and causing to be
12 prepared, signed, and mailed or otherwise delivered, a false and fraudulent joint U.S. Individual
13 Income Tax Return (Form 1040), for the calendar year 2005, which return was filed with the
14 Internal Revenue Service, wherein it was stated that the tax due to the United States for the tax
15 year 2005 was \$5,794.10, whereas, as he then and there well knew and believed, his taxable
16 income for the said tax year was substantially in excess of that stated thereon and that upon said
17 additional taxable income a substantial additional tax was due and owing to the United States of
18 America.

19 All in violation of Title 26, United States Code, Section 7201.

20 COUNT THREE: (26 U.S.C. § 7201 - Tax Evasion for Tax Year 2006)

21 On or about April 2, 2007, in the Northern District of California, the defendant
22 JESUS MAGALLANES,
23 then a resident of Hayward, California, did willfully and knowingly attempt to evade and defeat a
24 part of the income tax due and owing by defendant to the United States of America for the tax
25 year of 2006 by preparing, signing, and mailing or otherwise delivering, and causing to be
26 prepared, signed, and mailed or otherwise delivered, a false and fraudulent joint U.S. Individual
27 Income Tax Return (Form 1040), for the calendar year 2006, which return was filed with the
28 Internal Revenue Service, wherein it was stated that the tax due to the United States for the tax

1 year 2006 was \$11,203.75, whereas, as he then and there well knew and believed, his taxable
2 income for the said tax year was substantially in excess of that stated thereon and that upon said
3 additional taxable income a substantial additional tax was due and owing to the United States of
4 America.

5 All in violation of Title 26, United States Code, Section 7201.

6 COUNT FOUR (26 U.S.C. § 7206(1) - Willfully Subscribing a False Income Tax Return- 2004)

7 On or about March 28, 2005, in the Northern District of California, the defendant

8 JESUS MAGALLANES,

9 then a resident of Hayward, California, did willfully make and subscribe and aid, abet, assist, and
10 cause to be so made and subscribed a false joint U.S. Individual Income Tax Return (Form
11 1040), for the calendar year 2004, which was verified by a written declaration that it was made
12 under the penalties of perjury. JESUS MAGALLANES, did not believe the return, which was
13 filed with the Internal Revenue Service, to be true and correct as to every material matter.
14 Specifically the return failed to disclose gross receipts or sales that he received from the
15 operation of businesses. JESUS MAGALLANES knew that he was required by law and
16 regulation to disclose the operation of this business activity and the gross receipts or sales he
17 derived therefrom.

18 In violation of Title 26, United States Code, Section 7206(1).

19 COUNT FIVE (26 U.S.C. § 7206(1) - Willfully Subscribing a False Income Tax Return - 2005)

20 On or about April 10, 2006, in the Northern District of California, the defendant

21 JESUS MAGALLANES,

22 then a resident of Hayward, California, did willfully make and subscribe and aid, abet, assist, and
23 cause to be so made and subscribed a false joint U.S. Individual Income Tax Return (Form
24 1040), for the calendar year 2005, which was verified by a written declaration that it was made
25 under the penalties of perjury. JESUS MAGALLANES, did not believe the return, which was
26 filed with the Internal Revenue Service, to be true and correct as to every material matter.
27 Specifically the return failed to disclose gross receipts or sales that he received from the
28 operation of businesses. JESUS MAGALLANES knew that he was required by law and

1 regulation to disclose the operation of this business activity and the gross receipts or sales he
2 derived therefrom.

3 In violation of Title 26, United States Code, Section 7206(1).

4 COUNT SIX (26 U.S.C. § 7206(1) - Willfully Subscribing a False Income Tax Return - 2006)

5 On or about April 2, 2007, in the Northern District of California, the defendant

6 JESUS MAGALLANES,

7 then a resident of Hayward, California, did willfully make and subscribe and aid, abet, assist, and
8 cause to be so made and subscribed a false joint U.S. Individual Income Tax Return (Form
9 1040), for the calendar year 2006, which was verified by a written declaration that it was made
10 under the penalties of perjury. JESUS MAGALLANES, did not believe the return, which was
11 filed with the Internal Revenue Service, to be true and correct as to every material matter.
12 Specifically the return failed to disclose gross receipts or sales that he received from the
13 operation of businesses. JESUS MAGALLANES knew that he was required by law and
14 regulation to disclose the operation of this business activity and the gross receipts or sales he
15 derived therefrom.

16 In violation of Title 26, United States Code, Section 7206(1).

17
18 A True Bill

19 Dated: February 18, 2010

20 Sumda Benjamin
FOREPERSON

21 JOSEPH P. RUSSONIELLO
22 United States Attorney

23 Brian Stretch
24 BRIAN STRETCH
25 Chief, Criminal Section

26 Approved as to Form

27 Cynthia Stier
28 CYNTHIA STIER

Assistant United States Attorney

INDICTMENT